



East Herts Council

Expenses Policy

Policy Statement No 40 (Issue No 2)

January 2016

Policy Owner; Human Resources

Date of last review: August 2010

Date of next review: January 2019

1.0 Introduction

- 1.1 The council will ensure that the reimbursement of expenses is carried out in a fair and consistent manner across the council, based on business need.
- 1.2 Under the current Green Book agreement, expenses are developed locally and can be changed on a local basis.

2.0 Scope

- 2.1 The reimbursement of expenses applies to all employees and Chief Officers.

3.0 Car Expenses

- 3.1 All employees who are required to travel by car for business purposes must hold a full current driving licence and insurance covering business use at all times. All managers are required to check these documents in January each year and retain and record dates of check.
- 3.2 Any employee who uses their car for travel on council business will be entitled to reimbursement based on HMRC rates.

Car Mileage	HMRC Rates
Per mile - first 10,000 business miles per annum	45p
Per mile - after 10,000 business miles per annum	25p
Amount of VAT per mile in Petrol element	1.5670p

4.0 Motorcycle Expenses

- 4.1 Any employee who uses a motorcycle for travel on council business will be entitled to reimbursement based on HMRC rates.

Motorcycle Rate	24p per business mile
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5.0 Bicycle Expenses

- 5.1 Any employee who uses a bicycle for travel on council business will be entitled to reimbursement based on HMRC rates.

Bicycle Rate	20p per business mile
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6.0 Guidelines for claiming mileage

6.1 A car mileage claim form can be found on the intranet under payroll forms. Employees are encouraged to complete the forms electronically to ensure clear and correct calculations are submitted.

6.2 Home to normal place of work

Employees can claim for business journeys made in the performance of their duties but NOT journeys which are ordinary commuting or private travel. This also applies to home workers, for guidance see the Home Working Policy.

'Ordinary commuting or private travel' does not include additional journeys from home to normal place of work and back where those journeys would not have been expected to have been made. For example callouts on a non-working day or requiring a repeat journey on a work day will be payable. However, payments in these cases will be subject to tax and national insurance.

6.3 Home to temporary place of work

Mileage to a temporary workplace can be claimed LESS ordinary home to workplace mileage. Examples of this as follows:

- If the workplace is Wallfields and home is Cheshunt and an employee travels from home to Buntingford and return on a business journey which is 19 miles but the normal return journey from home to Wallfields is 18 miles an employee can only claim the difference of 1 mile.
- If the normal workplace is Charringtons House and home is Saffron Walden and an employee travels from home to Hertford and return on a business journey which is 56 miles but the normal return journey from home to Charringtons House is 24 miles an employee can only claim the difference of 32 miles.

If the journey is less than the normal home to permanent workplace then no claim is permitted.

Where the home to temporary place of work is additional to normal commuting this will be paid without deduction. For example where the

journey is a call out on a non-working day or is a call out after reaching home at the end of the working day.

As a general rule reimbursement should only be for 'out of pocket' expenses.

7.0 Passenger Rates

7.1 If an employee carries any other East Herts employee (this includes Members) on council business journeys they may claim an amount per passenger per mile based on HMRC rates.

Passenger Rate	5p per passenger per mile
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7.2 All travel claims should be made using the car mileage form which can be found on the intranet under payroll forms. All fields should be completed with relevant details.

7.3 Employees must comply and satisfy the conditions stated on the claim form with a roadworthy vehicle meeting the insurance requirement.

7.4 All claims require an original fuel VAT receipt that pre dates the journey must be stapled to the back of the claim. Claims received without the appropriate VAT receipts will be returned for clarification and may delay payment.

8.0 Travel by public transport

8.1 Claims can be reimbursed for standard class train fares, London Underground, and bus fares.

8.2 Managers should ensure that the most cost-effective method of public transport is used.

8.3 Taxi fares can only be claimed for in exceptional circumstances where no other form of travel is reasonably available.

8.4 All claims must be supported by valid receipts stapled to the back of the expenses claim form.

9.0 Car parking charges

9.1 Car parking charges incurred on council business will be reimbursed. Receipts must be attached. Car parking charges will not be paid for at the council office locations where free car parking is available.

10.0 Air travel

10.1 Air travel can only be reimbursed in exceptional circumstances subject to Directors approval; where no other form of travel is reasonably available. Economy class fare only is allowed, using the most cost effective airline and supported by proof of 3 quotations. All claims must be supported by valid receipts stapled to the back of the expenses claim form.

11.0 Subsistence

11.1 Employees can claim reimbursement only for the additional expense incurred for meals taken whilst on council business away from their normal base.

If an employee stays away from home on business; accommodation and meals can only be reimbursed if they are not included in the conference/course fees.

The maximum claim for meals is as follows:

Breakfast	Before 7am	£7.21
Lunch	Between 12 noon & 2.30pm	£9.95
Tea	Between 2.30pm & 7pm	£3.94
Evening Meal	After 7pm	£12.33

Evening meal allowance cannot be claimed with a tea allowance.

All claims must be supported by a valid VAT receipt attached to the back of the claim form.

12.0 Petty Cash

12.1 Only unavoidable and minor purchases should be made through petty cash with a limit of £25 (inclusive of VAT). Blank forms can be found on the intranet under payroll forms and attached as Appendix 'C'. Receipts must be attached to the back as proof of purchase.

Note: Expenses as detailed in this policy may not be reimbursed from Petty cash.

13.0 Recruitment

- 13.1 In accordance with the Recruitment Policy candidates who attend an interview with the council can claim travel expenses in accordance with the following guidelines.
- 13.2 Car mileage can be claimed at the HMRC rate if the distance of travel from home (UK) to place of interview exceeds the minimum qualifying distance of 20 miles round trip. Only the mileage over 20 miles can be claimed. A claim form should be completed and fuel VAT receipt attached.
- 13.3 Candidates who choose to travel by train can claim a standard class train fare. A claim form should be completed and receipt attached.
- 13.4 The council does not cover air travel or overnight accommodation costs.
- 13.5 Interview expenses will be paid by the recruiting service. Claims must be submitted within three months of the date of the interview.

14.0 Guidelines for claiming expenses

- 14.1 Employees may claim for reimbursement of expenses incurred on council business supported by receipts. Blank expenses claim forms can be found on the intranet.
- 14.2 Home workers should refer to the Home Working Policy in relation to claiming expenses.
- 14.3 All claim forms must be signed by the employee and authorised by the manager and sent to payroll for processing by the 6th of the month. Claims exceeding three calendar months will not be paid.
- 14.4 Payroll will only process claims that are fully completed, properly authorised and supported where applicable with receipts. Incomplete forms will be returned to the employee.

15.0 Policy Review and Amendment

- 15.1 This policy shall be reviewed after three years or sooner in line with legislation and best practice.



CAR MILEAGE CLAIM FORM

Please complete all sections; failure to do so may delay payment. Please ensure completed forms are received by Payroll by the 6th of the month and valid VAT receipts are attached to the back of this form. **Claims exceeding three calendar months will not be paid.**

Employee Details

Name: _____ Payroll No: _____

Claim Period: _____ Date Submitted: _____

Petrol: Diesel: Car Registration: _____

Make & Model: _____

Claim Details

Total Business Mileage claimed:

Business mileage claimed excluding normal home to office miles.

Total Business Mileage with Passengers:

East Herts Council employees and Members only (exclusive of driver).

Arithmetic check:

Initial by a team member

I certify that

- I held a full and current UK driving licence throughout the period claimed. I am not disqualified and no prosecutions are pending. I have no medical conditions that prevent me from driving.
- My motor insurance policy is extended to include business use. (Your policy must indemnify the council against third party claims whilst training on business, which may include attending courses, and working at or visiting another site. If transporting goods, your Insurer may require separate notification).
- My vehicle is roadworthy. If over three years old, it is covered by a valid MOT certificate.
- My vehicle has a valid road fund licence.
- The mileage shown below (as detailed overleaf) was run on approved Council business in accordance with the conditions laid down by the NJC and the rules of East Herts Council.

Managers must check insurance certificates, driving licences and MOT certificates at least annually; retain and record dates of checks.

Signed: _____
(Employee)

Date: _____

Signed: _____
(Authorised Officer)

Date: _____

Print Name: _____

(Authorised Officer)



EXPENSES CLAIM FORM

Completed forms must be received by payroll by the 6th of the month. Please attach all VAT receipts to the back of the form. **Claims exceeding three calendar months will not be paid.**

Personal Details	
Name: _____	Payroll No: _____
Team: _____	Date: _____

Travel & Parking Details

Date	Purpose	Time Away From : To	Cost Incurred
Total: (326)			

Subsistence Details

Date	Breakfast (Before 7am)	Lunch (Between 12 & 2:30pm)	Tea (Between 2:30 & 7pm)	Evening Meal (After 7pm)	Cost Incurred
Total: (327)					

Accommodation Details

Date	Purpose (Cost centre override if applicable)	Cost Incurred
Total: (327)		

Miscellaneous Details

Date	Item (Cost centre override is applicable)	Cost Incurred
Total: (335)		

I declare that I have necessarily incurred additional expenditure on travel and/or subsistence for the above purpose and that the amounts claimed are in accordance with the rates and conditions as set out in the Expenses Policy. All supporting receipts are genuine and are stapled to the back of this form.

Signed: _____ **Date:** _____

Signed: _____ **(Authorised Officer)**

Print Name: _____ **(Authorised Officer)**

PETTY CASH CLAIM FORM

Name: _____

Service: _____

Quantity	Item Description	Unit Cost		Total Cost	
		£	.	£	.
Total				£	

Expenditure Code	Amount	
	£	.
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Voucher No: PC

Date: _____

Claim prepared by: _____

Print: _____

Claim certified by: _____

Print: _____

Cash received by: _____

Print: _____

Coding checked: _____

Print: _____

Audit checked: _____